



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2007-08**

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A. WORK SHEET FOR RAPID DECLINE (OPTIONAL)

(A.R.S. §15-942 and Laws 2007, HB 2790, §16)

- I. Unweighted Student Count used to calculate FY 2006-07 base support level (1)
- II. Exclusions from FY 2006-07 Student Count (Not applicable to Student Count decline resulting from enrollment in a joint technological education district formed pursuant to A.R.S. §15-392):
- A. Student Count for residents of attendance area of another district due to consolidation, subdivision or other boundary changes during FY 2006-07
 - B. Pupils whose district of attendance has not changed but who are being included in the student count of a different school district for FY 2007-08 as a result of a change in an agreement regarding which district will include the pupils in its student count
 - C. Pupils whose attendance changed in FY 2006-07 to a charter school sponsored by, operated by, or operated for the district as provided in A.R.S. §15-185.E
- III. FY 2006-07 Student Count Adjusted For Exclusions [line I - (lines II.A + II.B + II.C)]
- IV. FY 2007-08 Actual Unweighted Student Count (2)
- V. Student Count Difference (line III - line IV) (if less than 0, discontinue since district is not eligible for rapid decline)
- VI. Actual Percent Decline in Student Count (line V ÷ line III) (if equal to or greater than .05, to Budget, bottom of page 2)

K-8	9-12
0.000	0.000
0.000	0.000
0.000	0.000

Note: If line VI is equal to or greater than .05, continue to line VII. If line VI is less than .05, discontinue since district is not eligible for rapid decline.

- VII. Based upon the Actual Percent Decline in Student Count calculated on line VI, enter from below the appropriate rapid decline funding factor:
- | | | |
|--------------|-------------------|---------|
| At least .05 | but less than .09 | use .95 |
| At least .09 | but less than .13 | use .93 |
| At least .13 | but less than .20 | use .90 |
| At least .20 | but less than .30 | use .87 |
| .30 or more | | use .85 |
- VIII. A. FY 2007-08 Noncharter School Student Count Adjusted for Rapid Decline before 50% reduction (line III x line VII)
- B. Student Count Increase for Rapid Decline (line VIII.A - IV)
- C. 50% Reduction (line VIII.B x .5)
- D. Allowable FY 2007-08 Noncharter School Student Count Adjusted for Rapid Decline (line VIII.A - VIII.C) (3)

0.00	0.00
0.000	0.000
0.000	0.000
0.000	0.000
0.000	0.000

IX. Additional Allowable Expenditures:

- A. Allowable Student Count Increase for Rapid Decline (line VIII.D - line IV)
- B. Support Level Weight (from Work Sheet B) (4)
- C. Weighted Student Count (WSC) Increase (line IX.A x line IX.B)
- D. Base Level (from Work Sheet C, line IV.C)
- E. WSC Increase x Base Level (line IX.C x line IX.D)
- F. Teacher Experience Index (from Work Sheet C, line VI)
- G. Additional Allowable Expenditures for Rapid Decline (line IX.E x line IX.F) (to Budget, bottom of page 2)

0.000	0.000
0.000	0.000
3,226.88	3,226.88
0.00	0.00
1.0000	1.0000
0.00	0.00

- (1) If district utilized rapid decline for FY 2006-07, Student Count adjusted for rapid decline before the 50% reduction should be used on line I. Obtain the Student Count from FY 2006-07 Work Sheet A, line VIII.A. If FY 2007-08 is the first year the district is utilizing rapid decline, use the student count from FY 2006-07 Work Sheet B, line A.3. **Do not include district sponsored charter school student counts.**
- (2) The FY 2007-08 Unweighted Student Count is obtained from the FY 2006-07 ADE report "Recalculated State Aid ADM Counts-ADMS 46-1" (Total K-UE and/or Total 9-US on Report for the 100th day is used for K-8 and/or 9-12 above), available on ADE's Web site. **Do not include district sponsored charter school student counts.**
- (3) Line VIII.D, K-8 and/or 9-12, as appropriate, may be used on Work Sheet B, section C for FY 2007-08.
- (4) Refer to Work Sheet B to obtain or calculate a new support level weight based upon the student count on line VIII.D.

A. WORK SHEET FOR ADJUSTMENT FOR TUITION LOSS and STUDENT REVENUE LOSS PHASE-DOWN (OPTIONAL)
(A.R.S. §§15-954 and 15-902.01)

NOTE 1: Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered. If the district of residence is a joint unified district that phases instruction in over more than 1 year, complete a separate Work Sheet for each phase.

- X. A. Base year (FY _____) Attending ADM Grades 9-12. Base year is defined as the year before the other district began to offer instruction.
- B. Factor of 5%
- C. ADM loss required to qualify (line X.A x line X.B)
- D. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously

0.05
0.000

NOTE 2: If line X.C is greater than line X.D, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

- E. Tuition received in base year
- F. Tuition received in fiscal year after base year
- G. Tuition loss (line X.E - line X.F) (If less than 0, enter 0)
- H. Enter the appropriate BSL adjustment factor:
For the first year after the base year, the BSL adjustment is .75
For the second year after the base year, the BSL adjustment is .50
For the third year after the base year, the BSL adjustment is .25
- I. Increase in BSL for Tuition Loss Adjustment (line X.G x line X.H) (to Work Sheet C, line VIII)

\$
\$
\$ 0.00
\$ 0.00

XI. Notwithstanding A.R.S. §15-902.K, and in addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01). The applicable increase(s) for Student Revenue Loss Phase-Down should be recorded on Work Sheet C, line IX:

- A. A district which loses at least 500 students may increase the BSL:
1. By \$650,000 for the first year of the loss.
 2. By \$600,000 for the second year following the loss.
 3. By \$500,000 for the third year following the loss.
 4. By \$300,000 for the fourth year following the loss.
 5. By \$100,000 for the fifth year following the loss.
- B. A union high school district may increase the BSL:
1. By \$100,000 if it loses at least 50 students in the first year.
 2. By \$200,000 if it loses an additional 50 students in the second year.
 3. By \$325,000 if it loses an additional 50 students in the third year.
 4. By \$200,000 in the fourth year if it was eligible for the third year loss.
 5. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

B. WORK SHEET FOR FY 2007-08 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §15-943)

The FY 2007-08 Student Counts used to determine the support level weight are obtained from:

A. ADE report "Recalculated State Aid ADM Counts - ADMS 46-1" for:

	<u>K-8</u>	<u>9-12</u>
1. FY 2007-08 Student Count (1) (5)		913.000
2. District Sponsored Charter School Estimated ADM (2)	+	+
3. Total Student Count	= 0.000	= 913.000

B. ALLOWABLE NONCHARTER SCHOOL STUDENT COUNT ADJUSTED FOR RAPID DECLINE, if applicable (from Work Sheet A, line VIII.D)

SUPPORT LEVEL WEIGHTS TO BE USED FOR:	DISTRICTS DESIGNATED AS ISOLATED		DISTRICTS NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (1) Support Level Weight (3)	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
FY 2007-08 Student Count (1)	-	-	-	-
Difference	=	=	=	=
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	=	=	=	=
Support Level Weight	+ 1.358	+ 1.468	+ 1.278	+ 1.398
FY 2007-08 Adjusted Support Level Weight (3)	=	=	=	=
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
FY 2007-08 Student Count (1)	-	-	-	-
Difference	=	=	=	=
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase	=	=	=	=
Support Level Weight	+ 1.158	+ 1.268	+ 1.158	+ 1.268
FY 2007-08 Adjusted Support Level Weight (3)	=	=	=	=
Student Count 600.00 or More				
Support Level Weight (3)			1.158	1.268

C. PSD-12 WEIGHTED STUDENT COUNT (4)

1. PSD (preschool programs for children with disabilities)
2. District (from line A.1 or Work Sheet A, line VIII.D, as applicable)

FY 2007-08 Actual Student Count	x	Support Level Weight	=	Weighted Student Count
	x	1.450	=	0.000

- a. K-8
- b. 9-12 (5)

0.000	x		=	0.000
913.000	x	1.339	=	1,222.507

3. Charter School (from line A.2)

- a. K-8
- b. 9-12

0.000	x	1.158	=	0.000
0.000	x	1.268	=	0.000

4. Total

- a. K-8 (C.2.a + C.3.a)
- b. 9-12 (C.2.b + C.3.b)

0.000			=	0.000
913.000			=	1,222.507

5. Total PSD-12 State Aid Student Count (C.1 + C.4.a + C.4.b)

913.000			=	1,222.507
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(1) Do not include any charter school student counts.

(2) Include on line A.2 pupils new to the district attending a district sponsored charter school and pupils who attended a district sponsored charter school in FY 2006-07 and will be attending a district sponsored charter school in FY 2007-08. For budget adoption, the district should use an estimated student count based on pupil registration at the charter school. After the 100th day, student count must equal the actual ADM as required by A.R.S. §15-185, not including charter school students who attended a district school other than a charter school in FY 2006-07.

(3) To Work Sheet A, line IX.B.

(4) The FY 2007-08 student count used to determine the weighted student count for PSD is obtained from the ADE report "Recalculated State Aid ADM Counts - ADMS 46-1" for the 100th day, available on ADE's Web site. The student counts for K-8 and 9-12 should be obtained from line A.1 and A.2 or Allowable Noncharter School Student Count Adjusted for Rapid Decline from Work Sheet A, line VIII.D, if applicable.

(5) For Common School Districts not in a High School District (Type 03) include only high school students actually taught by the Type 03 district, if any.

C. WORK SHEET FOR FY 2007-08 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §§15-943 and 15-944.E)

WEIGHTED STUDENT COUNT

I. A. Total PSD-12 State Aid Student Count (from Work Sheet B, line C.5)

FY 2007-08 Actual Student Count	Support Level Weight	=	Weighted Student Count
913.000			1,222.507

B. Student Count Add-ons (1)

1. K

2. Hearing Impairment

3. K-3

4. English Learners (ELL)

5. MD-R, A-R, and SMR-R (2)

6. MD-SC, A-SC and SMR-SC (3)

7. Multiple Disabilities Severe Sensory Impairment

8. Orthopedic Impairment (Resource)

9. Orthopedic Impairment (Self Contained)

10. Preschool-Severe Delayed

11. ED, MIMR, SLD, SLI, & OHI (4)

12. Emotionally Disabled (Private)

13. Moderate Mental Retardation

14. Visual Impairment

15. Total Add-on Count (I.B.1 through I.B.14)

	x	1.352	=	0.000
	x	4.771	=	0.000
	x	0.060	=	0.000
	x	0.115	=	0.000
	x	6.024	=	0.000
	x	5.833	=	0.000
	x	7.947	=	0.000
	x	3.158	=	0.000
	x	6.773	=	0.000
	x	3.595	=	0.000
	x	0.003	=	0.000
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
0.000				0.000
				1,222.507
				(I.A + I.B.15, this column)

II. Total Weighted Student Count

CALCULATION OF FY 2007-08 BSL AND BRCL

III. Total Weighted Student Count (from II. above)

IV. A. Base Level Amount(5) \$3,226.88 - To include Teacher Compensation, use Base Level of \$3,267.22For Career Ladder and Optional Performance Incentive Program districts, add increase of
% approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04)

B. Increase for 200 Days of Instruction (6)

C. Adjusted FY 2007-08 Base Level Amount (line IV.A + IV.B) (to Work Sheet A, line IX.D
and Work Sheet K, line I.G and II.G)

V. Result (III x IV.C)

VI. Teacher Experience Index (TEI) (7) (If actual TEI is less than 1.0000 use 1.0000) (to Work Sheet A,
line IX.F)

VII. Result (V x VI)

VIII. Increase for Tuition Loss Adjustment (from Work Sheet A, line X.I)

IX. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line XI)

X. Increase for Career Ladder (A.R.S. §15-918.04)

XI. FY 2005-06 Nonfederal Audit Service Actual Expenditures (8) \$ _____ x 1.00 = \$ 0.00

XII. Decreases for Charter School Federal and State Monies Received (9)

XIII. Decrease for Charter School Nonparticipation Adjustment (10)

XIV. FY 2007-08 BSL and BRCL (sum lines VII through XI minus lines XII and XIII) (to Work Sheet E, line I)

1,222.507
\$ 3226.88
\$
\$ 3,226.88
\$ 3,944,883.39
1.0000
\$ 3,944,883.39
\$ 0.00
\$ 0.00
\$ 0.00
\$ 0.00
\$ 0.00
\$ 0.00
\$ 3,944,883.39

(1) The FY 2007-08 student counts to determine the Add -On weighted counts should be obtained from the following ADE reports:

Add-On CategoryADE Report Name

K & K-3

"Recalculated State Aid ADM Counts - ADMS 46-1"

ELL

"English Learners Language (ELL) Students Served in Programs Under A.R.S. §15-754 - ELLS 10-1"

Children with Disabilities

"Student Counts for Use in Budget Preparation - SPED 28"

(2) MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SMR - R (Severe Mental Retardation - Resource)

(3) MD - SC (Multiple Disabilities - Self-contained), A - SC (Autism - Self-contained), and SMR - SC (Severe Mental Retardation - Self-contained)

(4) ED (Emotional Disabilities), MIMR (Mild Mental Retardation), SLD (Specific Learning Disability), SLI (Speech/Language Impairment), and OHI (Other Health Impairments)

(5) Laws 2007, HB2790, §7 increased the base level amount; however, §20 restricts \$30.68 of this amount to provide salary and benefit increases for nonadministrative personnel only.

(6) A.R.S. §15-902.02 allows districts that provide 200 days of instruction to increase the base level amount by 5%. Enter 5% of the base level amount (line IV.A) on line IV.B, if applicable.

(7) The teacher experience index (TEI) is obtained from the FY 2006-07 "Teacher Experience Index - SDER 96" available on ADE's Web site.

(8) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be included for the budget year. Enter the FY 2005-06 nonfederal expenditures for audit services on line XI. Enter the FY 2005-06 federal audit services expenditures here. \$ _____

(9) For districts sponsoring charter schools or districts operating a charter school, see instructions for applicable decreases.

(10) Districts may increase the BSL for Teacher Compensation, Career Ladder, Optional Performance Incentive Program, and TEI. However, districts sponsoring charter schools not approved to participate in these programs must reduce the BSL by any increase applied to the charter school student count. Do not reduce by more than the amount the charter school increased the district's BSL. Enter as a negative amount.

**D. WORK SHEET FOR FY 2007-08 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2007, HB 2790, §9, and 15-816.01)
AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946, as amended by Laws 2007, Ch. 234, §1)**

TABLE I

Approved Daily Route Miles per Eligible Student Transported	FY 2007-08 State Support Level per Route Mile
I. 0.5 or Less	2.23
II. More than 0.5, through 1.0	1.81
III. More than 1.0	2.23

TABLE II FACTORS

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported (1)	
A. FY 2006-07 Approved Daily Route Miles (2)	
B. Number of Eligible Students Transported in FY 2006-07 (2)	
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	0.000
II. To and From School Support Level	
A. Annual Route Miles (Line I.A x 180)	0.000
B. State Support Level per Route Mile (use Table I based on I.C)	\$
C. 1. FY 2006-07 Annual Expenditure for Bus Tokens (2)	\$
2. FY 2006-07 Annual Expenditure for Bus Passes (2)	\$
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 0.00
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level	
A. Factor from Table II (based on I.C and district type)	
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 0.00
IV. Extended School Year Support Level for Pupils with Disabilities	
A. Actual Route Miles traveled in July and August 2006 to Transport Pupils w/Disabilities for Extended School Year (3)	
B. Estimated Route Miles Traveled in June 2007 to Transport Pupils w/Disabilities for Extended School Year (3)	
C. Total Extended School Year Route Miles (IV.A + IV.B)	0.000
D. State Support Level per Route Mile (use Table I based on I.C)	\$
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 0.00
V. FY 2007-08 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 0.00
VI. Support Level Change	
A. FY 2006-07 Transportation Support Level (4)	\$
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 0.00

TRCL CALCULATION

VII. FY 2006-07 Transportation Revenue Control Limit (4)	\$
VIII. FY 2007-08 Transportation Revenue Control Limit	
A. Preliminary FY 2007-08 Transportation Revenue Control Limit (VI.B + VII)	\$ 0.00
B. 120% of FY 2007-08 Transportation Support Level (V x 1.20)	\$ 0.00
C. Adjusted FY 2007-08 Transportation Revenue Control Limit (5)	\$ 0.00
D. FY 2007-08 Transportation Revenue Control Limit (6) (to Work Sheet E, line VII)	\$ 0.00

- (1) A common school district not within a high school district must use the approved daily route miles and eligible students transported, excluding approved daily route miles and eligible students for high school students attending school in another district and being transported by another district.
- (2) Do not include district sponsored charter school amounts. Obtain the amounts from the ADE report "Transportation Route Report-TRAN 55-1," available on ADE's Web site.
- (3) The Extended School Year Route Miles for Pupils with Disabilities are obtained from the ADE report "Transportation Route Report-TRAN 55-1," available on ADE's Web site.
- (4) The FY 2006-07 Transportation Revenue Control Limit and FY 2006-07 Transportation Support Level used to determine the FY 2007-08 Transportation Revenue Control Limit are obtained from the most recent ADE report "Basic Calculations for Equalization Assistance-APOR 55-1", available on ADE's Web site.
- (5) In accordance with A.R.S. §15-946, the FY 2007-08 Transportation Revenue Control Limit (TRCL) cannot increase from the FY 2006-07 TRCL amount if the FY 2007-08 TRCL would exceed 120% of the FY 2007-08 Transportation Support Level.
- (6) In accordance with A.R.S. §15-946, as amended by Laws 2007, Ch. 234, §1, the Adjusted FY 2007-08 TRCL calculated on line VIII.C should not result in a FY 2007-08 TRCL that is less than the FY 2007-08 Transportation Support Level (TSL).

**E. WORK SHEET FOR FY 2007-08 DISTRICT SUPPORT LEVEL (DSL) AND
REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)**

CALCULATION OF THE DSL

I. FY 2007-08 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XIV)	\$ 3,944,883.39
II. Tuition Out for High School Students (from all Work Sheets O, line VII) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03). The estimated tuition for FY 2007-08 is to be provided to the District of Residence by the District of Attendance by May 1 of the current year.]	\$
III. FY 2007-08 Transportation Support Level (from Work Sheet D, line V)	\$ 0.00
IV. FY 2007-08 District Support Level (sum of lines I through III)	\$ 3,944,883.39

CALCULATION OF THE RCL

V. FY 2007-08 Base Support Level/Base Revenue Control Limit (from line I above)	\$ 3,944,883.39
VI. Tuition Out for High School Students (from all Work Sheets O, line VII) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03). The estimated tuition for FY 2007-08 is to be provided to the District of Residence by the District of Attendance by May 1 of the current year.]	\$ 0.00
VII. FY 2007-08 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ 0.00
VIII. FY 2007-08 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	\$ 3,944,883.39

**F. WORK SHEET FOR FY 2007-08 CONSOLIDATION/UNIFICATION ASSISTANCE
(A.R.S. §§15-912 and 15-912.01)**

I. FY 2007-08 Revenue Control Limit (from Work Sheet E, line VIII)	\$ 3,944,883.39
II. Consolidation/Unification Increase for Transitional Costs incurred in first year (1)	\$
III. FY 2007-08 District Support Level (line II + Work Sheet E, line IV)	\$
IV. FY 2007-08 Revenue Control Limit (line I + line II) [to Budget, page 7, line 1(a)]	\$

**G. WORK SHEET FOR FY 2007-08 SOFT CAPITAL ALLOCATION HIGH SCHOOL STUDENT COUNT FOR COMMON
SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.D)**

I. High School Student Count Tuitioned Out	_____
II. High School Student Count Transported by District of Residence to District of Attendance	_____
III. High School Student Count Taught by District of Residence (to Work Sheet H, lines V.A, column for 9-12 and VII.D.1)	_____
IV. High School Student Count Transported by District of Residence to District of Attendance or Taught by District of Residence (line II + line III) (to Work Sheet I, line V.A, column 9-12)	0.000

(1) The amount of any transitional costs that are directly associated with routine formalities that are necessary as a result of consolidation such as changing of signs, letterhead, stationery and similar issues should be included on Work Sheet F, line II.

H. WORK SHEET FOR FY 2007-08 CAPITAL OUTLAY REVENUE LIMIT (CORL)
(A.R.S. §15-961.B-D)

TABLE TO CALCULATE CORL PER STUDENT COUNT (I)

	<u>K-8</u>	<u>9-12</u>
I. FY 2007-08 Actual Student Count: .001 - 99.999 CORL per Student Count	\$ 272.75	\$ 329.41
II. FY 2007-08 Actual Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Actual Student Count	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 0.0004
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.95	x \$ 211.29
I. CORL per Student Count	= \$ 0.00	= \$ 0.00
III. FY 2007-08 Actual Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Actual Student Count	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.95	x \$ 211.29
I. CORL per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 2007-08 Actual Student Count: 600.000 or More CORL per Student Count	\$ 225.76	\$ 267.94

CALCULATIONS FOR CORL

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. Capital Outlay Base			
A. FY 2007-08 Student Count (1)	0.000	0.000	913.000
B. CORL per Student Count (from Table above)	x \$ 225.76	x \$	x \$ 267.94
C. Capital Outlay Base (line V.A x line V.B)	= \$ 0.00	= \$ 0.00	= \$ 244,629.22
VI. Capital Outlay Growth Factor			
A. FY 2007-08 Student Count (from line V.A above)		913.000	
B. FY 2006-07 Student Count (2)		+ 0.000	
C. FY 2007-08 Capital Outlay Growth Factor (VI.A ÷ VI.B)		= 0.0000	
VII. Capital Outlay Revenue Limit			
A. Capital Outlay Base (from line V.C)	\$ 0.00	\$ 0.00	\$ 244,629.22
B. Capital Outlay Growth Factor (if growth factor is less than 1.05, use 1.0) (from line VI.C)	x 0.0000	x 0.0000	x 0.0000
C. FY 2007-08 CORL (VII.A x VII.B)	= \$ 0.00	= \$ 0.00	= \$ 0.00
D. CORL for High School Textbooks			
1. FY 2007-08 Actual 9-12 Student Count (1)			913.000
2. Support Level Amount for Textbooks			x \$ 69.68
3. CORL for Textbooks (VII.D.1 x VII.D.2)			= \$ 63,617.84
E. Total FY 2007-08 9-12 CORL [9-12(VII.C)+VII.D.3] (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 63,617.84
F. Total FY 2007-08 PSD and K-8 CORL [PSD(VII.C) + K-8(VII.C)] (to Work Sheet J, line III.A.1 or III.B.5)		+ \$ 0.00	
G. Total FY 2007-08 CORL (VII.E + VII.F) (to Budget, page 7, line 2)			= \$ 63,617.84

(1) The student counts for K-8 and 9-12 should be obtained from Work Sheet B, line A.1. DO NOT USE Student Count Adjusted for Rapid Decline. Type 03 districts, use high school student count from Work Sheet G, Line III. The FY 2007-08 actual student count for PSD should be obtained from Work Sheet B, line C.1.

(2) Do not include charter school students on this line. Obtain the amounts from the most recent ADE report "Basic Calculations for Equalization Assistance-APOR 55-1," available on ADE's Web site.

I. WORK SHEET FOR FY 2007-08 SOFT CAPITAL ALLOCATION (SCA) (A.R.S. §§15-962 and 15-185, as amended by Laws 2007, HB 2790, §2)

TABLE TO CALCULATE SCA PER STUDENT COUNT (1) (2)

	<u>K-8</u>	<u>9-12</u>
I. FY 2007-08 Actual Student Count: 0.001 - 99.999		
SCA per Student Count	\$ 271.83	\$ 271.83
II. FY 2007-08 Actual Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. FY 2007-08 Actual Student Count	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 0.0003
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.278
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.30	x \$ 194.30
I. SCA per Student Count	= \$ 0.00	= \$ 0.00
III. FY 2007-08 Actual Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. FY 2007-08 Actual Student Count	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0012
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.158
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.30	x \$ 194.30
I. SCA per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 2007-08 Actual Student Count: 600.000 or More		
SCA per Student Count	\$ 225.00	\$ 225.00

CALCULATIONS FOR SCA

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. FY 2007-08 SCA			
A. FY 2007-08 Actual Student Count (1) (2)	0.000	0.000	913.000
B. FY 2007-08 SCA per Student Count (from Table above) x	\$ 225.00	x \$	\$ 225.00
C. FY 2007-08 SCA (line V.A x line V.B)	= \$ 0.00	= \$ 0.00	= \$ 205,425.00
D. Additional Assistance			
1. FY 2007-08 Charter School Student Count (3)		0.000	0.000
2. Assistance per Student		x \$ 1,445.25	x \$ 1,684.41
3. Additional Assistance (line V.D.1 x line V.D.2)		= \$ 0.00	= \$ 0.00
E. FY 2007-08 Elementary SCA [V.C (PSD) + V.C (K-8) + V.D.3 (K-8)]		\$ 0.00	
F. FY 2007-08 High School SCA [V.C (9-12) + V.D.3 (9-12)]			\$ 205,425.00
G. Total FY 2007-08 District SCA (V.E + V.F) (to Budget, page 8, line B.9)			\$ 205,425.00

(1) The FY 2007-08 actual student count for PSD should be obtained from Work Sheet B, line C.1. Obtain the actual student counts for K-8 and 9-12 from Work Sheet B, line A.1. DO NOT USE Student Count Adjusted for Rapid Decline.

(2) In the 9-12 column, type 03 districts should use high school student count from Work Sheet G, line IV.

(3) Obtain amounts from Work Sheet B, line A.2.

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §15-971.A and .B)**NOTE: Common School Districts NOT within a High School District (Type 03) should only complete Sections I and III.B.**

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2007-08 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	<u>0.000</u>	
2. K-8 (from Work Sheet B, line C.4.a)	<u>0.000</u>	
B. Total FY 2007-08 PSD-8 and 9-12 Weighted State Aid Student Count (1)	<u>0.000</u>	<u>1,222.507</u>
	(1.A.1 + 1.A.2)	(from Work Sheet B, line C.4.b)
C. Total FY 2007-08 Weighted State Aid Student Count (from Work Sheet B, line C.5)		<u>1,222.507</u>
D. PSD-8 and 9-12 Factors (line I.B + line I.C)	<u>0.0000</u>	<u>1.0000</u>
II. A. Lesser of District Support level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line III or IV) (to Work Sheet S, line I.A)		<u>\$ 3,944,883.39</u>
B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)	<u>\$ 0.00</u>	<u>\$ 3,944,883.39</u>
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)		
1. FY 2007-08 Capital Outlay Revenue Limit	<u>\$ 0.00</u>	<u>\$ 63,617.84</u>
	(from Work Sheet H, line VII.F)	(from Work Sheet H, line VII.E)
2. FY 2007-08 Soft Capital Allocation	<u>\$ 0.00</u>	<u>\$ 205,425.00</u>
	(from Work Sheet I, line V.E)	(from Work Sheet I, line V.F)
3. Total FY 2007-08 Equalization Base (II.B + III.A.1 + III.A.2)	<u>\$ 0.00</u>	<u>\$ 4,213,926.23</u>
4. 2007 Primary Assessed Valuation ÷ 100	<u>\$</u>	<u>\$ 17,846,034.29</u>
5. 2007 SRP Valuation ÷ 100 (2)	<u>\$</u>	<u>\$ 3,519.09</u>
6. TOTAL (III.A.4 + III.A.5)	<u>\$ 0.00</u>	<u>\$ 17,849,553.38</u>
7. Qualifying Tax Rate (3)	<u>x \$</u>	<u>x \$ 0.0500</u>
8. Qualifying Levy (III.A.6 x III.A.7)	<u>\$ 0.00</u>	<u>\$ 892,477.67</u>
9. FY 2007-08 Equalization Assistance Before Adjustments (III.A.3 - III.A.8)	<u>\$ 0.00</u>	<u>\$ 3,321,448.56</u>
10. FY 2007-08 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XIV) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2007-08 this amount is zero, unless otherwise notified by ADE.)	<u>- \$ 0</u>	<u>- \$ 0</u>
11. Government Property Lease Excise Tax Monies Received in FY 2006-07 Pursuant to A.R.S. §42-6205 (4)	<u>- \$</u>	<u>- \$</u>
12. Total FY 2007-08 Equal. Assistance (III.A.9 - III.A.10 - III.A.11) (5)	<u>\$ 0.00</u>	<u>\$ 3,321,448.56</u>
B. For Common School Districts NOT Within a High School District (Type 03)		
1. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line III or IV)	<u>\$ 0.00</u>	
2. Tuition Out for High School Students (from Work Sheet E, line II or VI)	<u>- \$ 0.00</u>	
3. Adjusted DSL/RCL (III.B.1 - III.B.2)	<u>\$ 0.00</u>	
4. DSL/RCL PSD-8 and 9-12 Allocation	<u>\$ 0.00</u>	<u>\$ 0.00</u>
	(line III.B.3 x I.D)	(line III.B.3 x I.D) + (III.B.2)
5. FY 2007-08 Capital Outlay Revenue Limit	<u>\$ 0.00</u>	<u>\$ 0.00</u>
	(from Work Sheet H, line VII.F)	(from Work Sheet H, line VII.E)
6. FY 2007-08 Soft Capital Allocation	<u>\$ 0.00</u>	<u>\$ 0.00</u>
	(from Work Sheet I, line V.E)	(from Work Sheet I, line V.F)
7. FY 2007-08 Equalization Base (III.B.4 + III.B.5 + III.B.6)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
8. 2007 Primary Assessed Valuation ÷ 100	<u>\$</u>	<u>\$</u>
9. 2007 SRP Valuation ÷ 100 (2)	<u>\$</u>	<u>\$</u>
10. TOTAL (III.B.8 + III.B.9)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
11. Qualifying Tax Rate (3)	<u>x \$</u>	<u>x \$</u>
12. Qualifying Levy (III.B.10 x III.B.11)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
13. FY 2007-08 Equalization Assistance Before Adjustments (III.B.7 - III.B.12)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
14. FY 2007-08 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XIV) (Laws 1992, Ch. 158, §2) (For FY 2007-08 this amount is zero, unless otherwise notified by ADE.)	<u>- \$ 0</u>	<u>- \$ 0</u>
15. Government Property Lease Excise Tax Monies Received in FY 2006-07 Pursuant to A.R.S. §42-6205 (4)	<u>- \$</u>	<u>- \$</u>
16. Total FY 2007-08 Equal. Assistance (III.B.13 - III.B.14 - III.B.15)	<u>\$ 0.00</u>	<u>\$ 0.00</u>

- (1) Type 03 districts should only enter an amount in the 9-12 column if the district sponsors a charter high school and/or has State Board of Education permission to teach high school.
- (2) SRP = Salt River Project
- (3) Qualifying tax rate for PSD-8 and 9-12 use \$1.6020; if applicable, add qualifying tax rate increase for Career Ladder per A.R.S. §15-918.05 or Optional Performance Incentive Program per A.R.S. §15-919.05. In accordance with A.R.S. §15-971(B)(3), the qualifying tax rate for joint technological education districts is 5 cents.
- (4) Districts should allocate the total Government Property Lease Excise Tax monies received between the PSD-8 and 9-12 columns using the factors calculated on line I.D.
- (5) Laws 2007, HB 2790, §18, requires that state aid for a joint technological education district (JTED) is limited to 91.8% of the state aid that would otherwise be provided by law for FY 2007-08 and the budget limits be reduced. However, a JTED will not receive less state aid than it received for FY 2006-07 except from reductions due to changes in ADM, net assessed property values or other technical factors or due to prior year adjustments or corrections. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. The maximum required reduction to state aid and the applicable limits will be no greater than \$0.00.

K. WORK SHEET FOR FY 2007-08 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT

(A.R.S. §§15-481 and 15-949)

This Work Sheet applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 1999-2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1998-99, should refer to Work Sheet K2.

If in FY 2007-08, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment of up to \$50,000 without an election. If the district holds an override election as provided in A.R.S. §15-481, the district may adopt a budget with a small school adjustment up to the amount calculated below.

- I. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

A. Phase down base		\$ 150,000.00
B. FY 2007-08 actual K-8 student count		
C. Small school student count limit	-	125.000
D. Student count above the small school limit (I.B - I.C)	=	0.000
E. Adjusted Support Level Weight (See Table A below to calculate)	x	
F. Weighted student count above small school limit (I.D x I.E)	=	0.000
G. Base Level Amount (from Work Sheet C, line IV.C)	x	0.00
H. Phase down reduction factor (I.F x I.G)	-	\$ 0.00
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)		\$ 0.00

- II. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

A. Phase down base		\$ 350,000.00
B. FY 2007-08 actual 9-12 student count		
C. Small school student count limit	-	100.000
D. Student count above the small school limit (II.B - II.C)	=	0.000
E. Adjusted Support Level Weight (See Table B below to calculate)	x	
F. Weighted student count above small school limit (II.D x II.E)	=	0.000
G. Base Level Amount (from Work Sheet C, line IV.C)	x	0.00
H. Phase down reduction factor (line II.F x II.G)	-	\$ 0.00
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)		\$ 0.00

- III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

\$	
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- IV. Allowable Small School Adjustment, subject to an election (I.I + II.I + III)

\$	0.00
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- V. 10% of the District's Total RCL

\$	
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- VI. Maximum override, subject to an election (Greater of line IV or line V) [to Budget page 7, line 3(a)]

\$	0.00
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TABLE A: GRADES K-8

	SMALL ISOLATED	SMALL
Student Count Constant	500.000	500.000
FY 2007-08 Student Count (line I.B above)	- 0.000	- 0.000
Difference	= 0.000	= 0.000
Weight Adjustment Factor	x 0.0005	x 0.0003
Support Level Weight Increase	= 0.000	= 0.000
Support Level Weight	+ 1.358	+ 1.278
FY 2007-08 Adjusted Support Level Weight (Enter on line I.E above)	= 0.000	= 0.000

TABLE B: GRADES 9-12

	SMALL ISOLATED	SMALL
Student Count Constant	500.000	500.000
FY 2007-08 Student Count (line II.B above)	- 0.000	- 0.000
Difference	= 0.000	= 0.000
Weight Adjustment Factor	x 0.0005	x 0.0004
Support Level Weight Increase	= 0.000	= 0.000
Support Level Weight	+ 1.468	+ 1.398
FY 2007-08 Adjusted Support Level Weight (Enter on line II.E above)	= 0.000	= 0.000

K2. WORK SHEET FOR FY 2007-08 COMPUTING MAXIMUM SMALL SCHOOL ADJUSTMENT OVERRIDE
(A.R.S. §§15-481 and 15-949)

This Work Sheet applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1998-99. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 1999-2000, should refer to Work Sheet K.

If in FY 2007-08, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget as a small school adjustment, subject to an override election, is the amount calculated below.

I. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

A. FY 2007-08 K-8 student count (1)	
B. Small school student count limit	- 125.000
C. Student count above the small school limit (I.A - I.B)	= 0.000
D. Phase-down factor	x 0.0045
E. Result (Line I.C x I.D)	= 0.0000
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)	0.0000
G. K-8 Revenue Control Limit	x
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)	\$ 0.00

II. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

A. FY 2007-08 9-12 student count (1)	
B. Small school student count limit	- 100.000
C. Student count above the small school limit (II.A - II.B)	= 0.000
D. Phase-down factor	x 0.0065
E. Result (Line II.C x II.D)	= 0.0000
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)	0.0000
G. 9-12 Revenue Control Limit	x
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)	\$ 0.00

III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a). \$

IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III) \$ 0.00

V. 10% of the District's Total RCL \$

VI. Maximum override, subject to an election (Greater of Line IV or Line V) [to Budget page 7, line 3(a)] \$ 0.00

(1) A student count of 181 in K-8 and 185 in 9-12 will result in a small school budget override limit of less than 10% of the RCL to be calculated on lines I.H and II.H.

**L. WORK SHEET FOR COMPUTING TITLE 8 PL 103-382 ADMINISTRATIVE COSTS FOR
FY 2007-08 (A.R.S. §15-905.P)**

NOTE: A.R.S. §15-905.P does not apply to accommodation school districts.

	A No. of Pupils	B Administrative Hours Factor	C Total No. of Administrative Hours	D Hourly Rate	E Administrative Costs
I. Total number of administrative hours:					
A. Type of Pupil					
1. High Impact (1) and not disabled or does not have a specific learning disability	x	1.00	0.000		
2. High Impact (1) and disabled or has specific learning disabilities	x	1.25	0.000		
3. Low Impact (2) and not disabled or does not have a specific learning disability	x	0.25	0.000		
4. Low Impact (2) and disabled or has specific learning disabilities	x	0.31	0.000		
5. Total Administrative Hours			0.000	x \$9.66 =	\$ 0.00
II. Enter the greater of line I.A.5, column E or		\$2,413.76			\$ 0.00
III. Add budget year amount to be expended by the district through an intergovernmental agreement with other school districts or ADE to provide Title 8 PL 103-382 technical assistance to participating districts.					\$
IV. Sum of lines II and III					\$ 0.00
V. Determine the Title 8 PL 103-382 revenues available as follows:					
A. Enter the total amount of Title 8 PL 103-382 revenues received in FY 2006-07					\$
B. Enter the FY 2006-07 allowable budget increase for Title 8 PL 103-382 districts add-on for children with disabilities and Indian students (A.R.S. §15-905.K and .O) [from FY 2006-07 latest revised Budget, page 7, line 7(a)]					\$ 0.00
C. Subtract line V.B from line V.A					\$ 0.00
VI. Maximum which may be budgeted for Title 8 PL 103-382 Administrative Costs for FY 2007-08 (Enter the lesser of lines IV or V.C) [to Budget, page 7, line 7(b) and Work Sheet R, line II.B]					\$ 0.00

- (1) High impact pupil means a pupil who resides on Indian lands or on federal property or in low rent housing and whose parent is employed on federal property or low rent housing property or is on active duty in uniformed service, as provided in Title 8 PL 103-382, and as reported in the application for Title 8 PL 103-382 assistance in the current year (FY 2006-07).
- (2) Low impact means a pupil who resides on nonfederal property and has a parent who is employed on federal property or low rent housing property or is on active duty in uniformed service or a pupil who resides on federal property or low rent housing and who does not have a parent who is employed on federal property or low rent housing property or is on active duty in uniformed service, as provided in Title 8 PL 103-382, and as reported in the application for Title 8 PL 103-382 assistance in the current year (FY 2006-07).

**M. WORK SHEET FOR CALCULATION OF THE FY 2007-08 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2006-07 latest revised Budget, page 7, line 11)	\$	0.00
	b.	Adjustments to the GBL from FY 2006-07 BUDG 75 (If negative, enter in parentheses.) (1) (2)	\$	0.00
	c.	Adjusted GBL	\$	0.00
2.	a.	Budgeted M&O expenditures (from FY 2006-07 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$	0.00
	b.	Adjustments to the GBL from FY 2006-07 BUDG 75 (If negative, enter in parentheses.) (1) (2)	\$	0.00
	c.	Adjusted Budgeted Expenditures	\$	0.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$	0.00
4.		M&O actual expenditures (3)	\$	0.00
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this work sheet.)	\$	0.00

Note: For lines 6.a.1 and 6.b through 6.i deduct the FY 2006-07 actual expenditures from the budget amount. If the result is negative, enter zero.

		Budget (4)	Actual (3)		Unexpended Budget
6.	a.	1. Special K-3 Program Override	\$ 0.00	- \$	\$ 0.00
		2. 50% of Unexpended Budget for Special K-3 Program Override [line 6.a.1 x .5] (5)			\$ 0.00
	b.	Desegregation	\$ 0.00	- \$	\$ 0.00
	c.	Tuition Out Debt Service	\$ 0.00	- \$	\$ 0.00
	d.	Dropout Prevention Programs	\$ 0.00	- \$	\$ 0.00
	e.	Excess Utilities	\$ 0.00	- \$	\$ 0.00
	f.	Joint Career and Technical Ed. and Voc. Ed. Center	\$ 0.00	- \$	\$ 0.00
	g.	Career Ladder (6)	\$	- \$	\$ 0.00
	h.	Optional Performance Incentive Program (6)	\$	- \$	\$ 0.00
	i.	Performance Pay (6)	\$ 0.00	- \$	\$ 0.00
	j.	Total Budget Balance Deductions [Add lines 6.a.2 through 6.i]			\$ 0.00
7.		Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.j)			\$ 0.00
8.	a.	FY 2006-07 Adjusted District Limit (RCL) from page 2 of the most recent ADE report " Basic Calculations for Equalization Assistance - APOR 55-1", available on ADE's Web site			\$
	b.	Growth Adjustment (FY 2006-07 BUDG75) (1)			
	c.	Factor of 4%		x	0.04
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]			\$ 0.00
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)			\$ 0.00
11.		Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2006-07 M&O Fund ending cash balance)			\$
12.		Remaining Actual Allowable Budget Balance Carryforward to be used in M&O Fund (line 10 - line 11) [to Budget, page 7, line 9(c)]			\$ 0.00

(1) For budget adoption this line should be left blank.

(2) Include other items, not listed in lines 6.a through 6.i, from the FY 2006-07 latest revised Budget, page 7, which were adjusted on the FY 2006-07 BUDG 75.

(3) Actual expenditures should be based upon the following:

(a) For budget adoption, use FY 2006-07 actual expenditures to date plus estimated expenditures for the remainder of fiscal year.

(b) For May 15, 2008, budget revisions, use FY 2006-07 total actual expenditures for the M&O Fund as reported on the Annual Financial Report (ADE/AG 41-202).

(4) Budget amounts for lines 6.a through 6.f should be obtained from the FY 2006-07 latest revised Budget, page 7.

(5) In accordance with A.R.S. §15-943.01, districts may include in their M&O Fund budget balance carryforward up to 50% of the unexpended budget for their Special K-3 Program Override.

(6) The Career Ladder budget amount is the FY 2006-07 Work Sheet C, line IV.C dollar amount attributable to the percent increase for Career Ladder and any amount recorded on line X of that Work Sheet, plus the Career Ladder budget balance carryforward from the FY 2006-07 Budget, page 7, line 9(i). The Optional Performance Incentive Program (OPIP) budget amount is the FY 2006-07 Work Sheet C, line IV.C dollar amount attributable to the percent increase for the OPIP, plus the OPIP budget balance carryforward from the FY 2006-07 Budget, page 7, line 9(j). The Performance Pay budget amount is the portion of FY 2006-07 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2006-07 Budget, page 2.

N. WORK SHEET FOR COMPUTING EXCESS UTILITY COSTS FOR FY 2007-08 (A.R.S. §15-910)

I.	A.	Total estimated expenditures for utilities for FY 2007-08 (1)	\$	0.00	
	B.	Refunds of utility expenditures or rebates on energy saving devices or services	\$	0.00	
	C.	Subtract line I.B from line I.A			\$ 0.00
II.		Lesser of total budgeted or total actual expenditures for utilities for FY 1984-85	\$	0.00	
III.	A.	1. Enter the Revenue Control Limit (RCL) for FY 2007-08 (from Work Sheet E, line VIII or Work Sheet F, line IV, as applicable)	\$	3,944,883.39	
		2. Enter the amount, included in line III.A.1, which is designated for a career ladder program (A.R.S. §15-918) (Include increase approved by the district governing board pursuant to A.R.S. §15-918.04 from Work Sheet C, line X)	\$	0.00	
		3. Enter the amount included on line III.A.1, which is designated for a teacher compensation program (A.R.S. §15-952) (2) <u>\$40.34</u> x TEI x Total Weighted Student Count from Work Sheet C, line II	\$	0.00	
		4. Subtract lines III.A.2 and III.A.3 from line III.A.1	\$	3,944,883.39	
	B.	Enter the Capital Outlay Revenue Limit (CORL) for FY 2007-08 (from Work Sheet H, line VII.G)	\$	63,617.84	
	C.	Add the amounts recorded on lines III.A.4 and III.B			\$ 4,008,501.23
	D.	Enter the RCL for FY 1984-85 (from FY 1984-85 Budget, page 5)	\$	0.00	
	E.	Enter the CORL for FY 1984-85 (from FY 1984-85 Budget, page 5)	\$	0.00	
	F.	Add the amounts recorded on lines III.D and III.E			\$ 0.00
	G.	Divide the amount on line III.C by the amount on line III.F			0.0000
IV.		Multiply the amount on line II by the amount on line III.G. This amount is included in the utilities column on the Budget, page 2, M&O Detail by Object Code section, lines 1-8.			\$ 0.00
V.		Subtract line IV from line I.C. If positive, this amount may be included in the utilities and excess utilities columns on the Budget, page 2, M&O Detail by Object Code section, lines 1-8 and page 7, line 9(e). If zero or negative, excess utilities may not be budgeted. (3)			\$ 0.00

- (1) Amounts for this line should be based upon the following:
- For budget adoption, use FY 2007-08 estimated amounts.
 - For May 15, 2008 budget revisions, use FY 2007-08 actual amounts to date plus estimated amounts for the remainder of the fiscal year.
- (2) The teacher experience index (TEI) is obtained from the FY 2006-07 "Teacher Experience Index - SDER 96" available on ADE's Web site.
- (3) The governing board may expend for excess utilities (line V) only after it has expended the full amount budgeted for utilities (line IV).

RESIDENT DISTRICT Mohave Co JTED CTD NUMBER 0

ATTENDING DISTRICT _____ CTD NUMBER _____

O. WORK SHEET FOR FY 2007-08 TUITION OUT FOR HIGH SCHOOL STUDENTS
(A.R.S. §§15-910.L, 15-448.J, and 15-951)

[For Common School Districts NOT within a High School District (Type 03)]

I. Per Pupil High School Tuition excluding Debt Service		\$ _____
II. Actual Debt Service Tuition (1)	\$ _____	
III. Debt Service Tuition Limit (2)	\$ _____	
IV. Tuition Out Per Student	\$ <u>0.00</u> (line II - line III)	\$ <u>0.00</u> (line I + lesser of line II or III)
V. Tuition Out High School Count	_____	
VI. Tuition Increase to General Budget Limit (line IV x line V) [Total for this line from all copies of Work Sheet O to Budget, page 7, line 9(b)]	\$ <u>0.00</u>	
VII. Increase to District Support Level and Revenue Control Limit (line IV x line V) (Total for this line from all copies of Work Sheet O to Work Sheet E, lines II and VI)		\$ <u>0.00</u>

- (1) Not to exceed \$750 if pupil's district of residence pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the pupil's district of residence pays tuition to other districts for more than 750, but less than 1,001 pupils. (A.R.S. §15-824) For common school districts no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount calculated pursuant to A.R.S. §15-448.J.
- (2) Enter \$150 if pupil's district of residence pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the pupil's district of residence pays tuition to other districts for more than 750, but less than 1,001 pupils (A.R.S. §15-951.H) Enter the actual debt service tuition amount on this line for a common school district no longer within a high school district due to the unification of the high school district. (A.R.S. §15-448.J)

R. WORK SHEET FOR COMPUTING FEDERAL IMPACT ADJUSTMENT FOR FY 2007-08
(A.R.S. §15-964)

Per A.R.S. §15-964.A.2, lines I through III below do not apply to accommodation school districts.

I. A.	Total Title 8 PL 103-382 revenues received in FY 2006-07	\$	
B.	Line I.A x 0.25	\$	0.00
II. A.	FY 2006-07 allowable budget increase for Title 8 PL 103-382 district's add-on for children with disabilities and Indian students. (A.R.S. §15-905.K and .O) [from FY 2006-07 latest revised Budget, page 7, line 7(a), total for columns A and B]	\$	0.00
B.	FY 2007-08 Title 8 PL 103-382 Administrative Costs as provided in A.R.S. §15-905.P. (from Work Sheet L, line VI)	\$	0.00
C.	FY 2007-08 Amount budgeted for Impact Aid Revenue Bond principal and interest. (A.R.S. §15-2104) (from Budget, page 6, line 36)	\$	0.00
D.	Sum of lines II.A, II.B, and II.C	\$	0.00
E.	Subtract line II.D from line I.A	\$	0.00
III.	Lesser of Line I.B or line II.E	\$	0.00
IV. A.	Enter the total Forest Reserve revenues received in FY 2006-07	\$	
B.	Line IV.A x 0.25	\$	0.00
V.	Sum of lines III and IV.B. Maximum which may be budgeted for Federal Impact Adjustment on FY 2007-08 Budget, page 8, line A.9.	\$	0.00

NOTE: The amount on line V must be budgeted and expended only for new construction, major renovation of buildings, or soft capital. However, the amount may not be budgeted if the district received State Board of Education approval to accumulate cash balance and budget in FY 2007-08 for school construction, building renovation, or soft capital in accordance with A.R.S. §15-962.F.

**S. WORK SHEET FOR FY 2007-08 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2007-08 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$	0.00	
B.	Capital Outlay Revenue Limit (from Work Sheet H, line VII.G)	+	0.00	
C.	Soft Capital Allocation (from Work Sheet I, line V.G)	+	0.00	
D.	Equalization Base (Lines A + B + C)			= \$ 0.00
E.	Calculation of Equalization Assistance:			
		FY 2006-07	FY 2007-08	
1.	Title 8 PL 103-382 entitlement received	\$		
2.	Subtract add-ons received for children with disabilities, children with specific learning disabilities, and children residing on Indian lands	\$		
3.	Difference (line E.1 minus E.2)	\$ 0.00	\$ 0.00	
4.	Enter the lower of the two amounts calculated on line E.3			\$ 0.00
5.	FY 2007-08 Equalization Assistance (line D minus E.4)			\$ 0.00

PART II. ADJUSTMENT FOR EQUALIZATION ASSISTANCE

Accommodation schools with a student count of 125 or less in grades K-8 or accommodation schools that offer instruction in grades 9-12 and have a student count of 100 or less in grades 9-12, complete Part I only.

A.	1. Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2007	\$	
	2. Budget Balance Carryforward (from Work Sheet M, line 12)	\$	0.00
	3. Total Remaining Cash Balance (line A.1 minus A.2)	\$	0.00
B.	Revenue Control Limit Addition Authorized by County School Superintendent (to Budget, page 7, line 8). Amount may not exceed the lesser of: - the amount on line A.3 or - 10% of the FY 2007-08 Revenue Control Limit (from Work Sheet E, line VIII or Work Sheet F, line IV)	- \$	
C.	1. Cash Balance less RCL Addition (line A.3 minus B)	= \$	0.00
	2. Less add-ons to RCL [from Budget, page 7, lines 4, 9(b), 9(d), 9(e), 9(i), 9(j), and 9(k)].	- \$	0.00
	3. Equalization Assistance Adjustment (line C.1 minus C.2. If less than zero, enter zero.)	= \$	0.00
D.	FY 2007-08 Adjusted Equalization Assistance (Part I, line E.5 - Part II, line C.3. If less than zero, enter zero.)	\$	0.00

FUND 001 (M&O)

MAINTENANCE AND OPERATION FUND

Expenditures		No. of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals		% Increase/Decrease
		Current Year	Budget Year						Current Year 2006-07	Budget Year 2007-08	
100 Regular Education	1.	0.00		2,500,000	625,000	250,000	100,133		0	3,475,133	--
1000 Classroom Instruction	2.	0.00							0	44,750	--
2000 Support Services	3.	0.00		35,800	8,950				0	0	0.0%
2100 Students	4.	0.00		300,000	75,000	25,000	25,000		0	425,000	--
2200 Instructional Staff	5.	0.00							0	0	0.0%
2300 General Administration	6.	0.00							0	0	0.0%
2400 School Administration	7.	0.00							0	0	0.0%
2500 Central Services	8.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	9.	0.00							0	0	0.0%
2900 Other	10.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	11.	0.00							0	0	0.0%
610 School-Sponsored Curricular Activities	12.	0.00							0	0	0.0%
620 School-Sponsored Athletics	13.	0.00	0.00	2,835,800	708,950	275,000	125,133	0	0	3,944,883	--
630, 700, 800, 900 Other Programs	14.	0.00							0	0	0.0%
Regular Education Subtotal (lines 1-12)	15.	0.00							0	0	0.0%
200 Special Education	16.	0.00							0	0	0.0%
1000 Classroom Instruction	17.	0.00							0	0	0.0%
2000 Support Services	18.	0.00							0	0	0.0%
2100 Students	19.	0.00							0	0	0.0%
2200 Instructional Staff	20.	0.00							0	0	0.0%
2300 General Administration	21.	0.00							0	0	0.0%
2400 School Administration	22.	0.00							0	0	0.0%
2500 Central Services	23.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	24.	0.00							0	0	0.0%
2900 Other	25.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	26.	0.00							0	0	0.0%
Subtotal (lines 14-22)	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
300 Special Education Disability Title 8 PL 103-382 Add-On (from Supplement, page 1, line 10)	28.	0.00							0	0	0.0%
400 Pupil Transportation	29.	0.00							0	0	0.0%
2700 Student Transportation	30.	0.00							0	0	0.0%
310 Desegregation (from Desegregation Supplement-Districtwide, page 2, line 44)	31.	0.00	0.00	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 20)	32.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	33.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 30)	34.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 11)	35.	0.00	0.00	2,835,800	708,950	275,000	125,133	0	0	3,944,883	--

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Only)
(A.R.S. §15-761)

	Current Year	Budget Year
1. Autism	0	0
2. Emotional Disability	0	0
3. Hearing Impairment	0	0
4. Other Health Impairments	0	0
5. Specific Learning Disability	0	0
6. Mild, Moderate or Severe Mental Retard.	0	0
7. Multiple Disabilities	0	0
8. Multiple Disabilities with S.S.I.*	0	0
9. Orthopedic Impairment	0	0
10. Preschool Moderate Delay	0	0
11. Preschool Severe Delay	0	0
12. Preschool Speech/Language Delay	0	0
13. Speech/Language Impairment	0	0
14. Traumatic Brain Injury	0	0
15. Visual Impairment	0	0
16. Subtotal (lines 1 through 15)	0	0
17. Remedial Education	0	0
18. ELL Incremental Costs	0	0
19. ELL Compensatory Instruction	0	0
20. Gifted Education	0	0
21. Vocational and Technological Education	0	0
22. Career Education	0	0
23. Total (lines 16 through 22. Must equal total of lines 23 & 24, page 1)	0	0

* Severe Sensory Impairment

Proposed Ratios for Special Education

(A.R.S. §§15-903 E.1 and 15-764 A.5)

Teacher-Pupil 1 to 0
Staff-Pupil 1 to 0**Estimated FTE Certified Employees**

(A.R.S. §15-903 E.2)

Current Year	Budget Year
0.00	\$5.00

M&O DETAIL BY OBJECT CODE

	Utilities include Excess 6411, 6421, 6531, 6621-25	Excess Utilities Portion	Tuition Out Debt Svc. 6565	Audit Services 6350
1. Regular Education				
2. Special Education	200			
3. Spec. Ed. Dis. Title 8 PL 103-382 Add-On	300			
4. Pupil Transportation	400			
5. Desegregation	510			
6. Special K-3 Program Override	520			
7. Dropout Prevention Programs	530			
8. Joint Career & Tech. Ed. & Voc. Ed. Center	540			
9. Subtotal (lines 1-8)	0	0	0	0
10. School Plant Lease over 1 yr.	Fund 500			
11. School Plant Lease 1 yr. or less	Fund 505			
12. Total (lines 9-11)	0	0	0	0

* Include program codes 100, 610, 620, 630, 700, 800, and 900. (M&O Fund only)

FY 2007-08 Performance Pay (A.R.S. §15-920) (1)

Amount Budgeted in M&O Fund for a Performance Pay Component \$

(1) Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Average Daily Membership

A. FY 2006-07 Average Daily Membership: Resident	913,000	Attending	913,000
B. FY 2005-06 Average Daily Membership: Resident	0,000	Attending	0,000

Rapid Decline (A.R.S. §15-903.E.3) (2)

Actual Percent Decline in Student Count (from Work Sheet A, line VI)

Additional Allowable Exp. for Rapid Decline (from Work Sheet A, line IX.G)

(2) This section must be completed for a district to receive Rapid Decline in ADE's apportionment calculations (APOR 55-1).

Expenditures Budgeted in the M&O Fund for Food Service

Enter the amount budgeted in M&O for Food Service (Fund 001, Function 3100)

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a))

Estimated Transportation Revenues for FY 2007-08

Enter the estimated transportation revenues (object code 1400) to be received

(1) For FY 2007-08, the district has budgeted \$ _____ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

(2) Include amounts budgeted for registered warrant expense in Funds 011, 012, and 013 on lines 13, 26, and 39, respectively.

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 6840 (2)	Totals Current Year 2006-07	Budget Year 2007-08	% Increase/ Decrease
Classroom Site Fund 011 - Base Salary								
100 Regular Education						0	366,113	-- 1
1000 Classroom Instruction	292,890	73,223				0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 1-3)	292,890	73,223				0	366,113	-- 4
200 Special Education						0	0	0.0%
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 5-7)	0	0				0	0	0.0%
Other Programs (Specify) _____						0	0	0.0%
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
12						0	0	0.0%
13	292,890	73,223				0	366,113	-- 13
Classroom Site Fund 013 - Performance Pay								
100 Regular Education						0	0	0.0%
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	0	0				0	0	0.0%
200 Special Education						0	0	0.0%
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 18-20)	0	0				0	0	0.0%
Other Programs (Specify) _____						0	0	0.0%
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
25						0	0	0.0%
26	0	0				0	0	0.0%
Classroom Site Fund 013 - Other								
100 Regular Education						0	0	0.0%
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 27-29)	0	0	0	0	0	0	0	0.0%
200 Special Education						0	0	0.0%
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 31-33)	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs						0	0	0.0%
1000 Classroom Instruction						0	0	0.0%
Other Programs (Specify) _____						0	0	0.0%
1000 Classroom Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0	0	0	0	0.0%
38						0	0	0.0%
39	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	292,890	73,223	0	0	0	0	366,113	-- 40
Total Classroom Site Funds (lines 13, 26, and 39)						0		

FUNDS 610 AND 625 UNRESTRICTED CAPITAL OUTLAY AND SOFT CAPITAL ALLOCATION FUNDS

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6830	Interest (4) 6840, 6850	All Other Object Codes	Totals		% Increase/ Decrease
							Current Year 2006-07	Budget Year 2007-08	
1. Unrestricted Capital Outlay Override (1)							0	0	0.0%
2. Unrestricted Capital Outlay Fund 610							0	63,618	-
1000 Instruction	3,618		60,000						
2000 Support Services									
2100, 2200 Students and Instructional Staff									0.0%
2300, 2400, 2500, 2900 Administration									0.0%
2600 Operation & Maintenance of Plant									0.0%
2700 Student Transportation									0.0%
3000 Operation of Noninstructional Services (5)									0.0%
4000 Facilities Acquisition and Construction									0.0%
5000 Debt Service									0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	3,618	0	60,000	0	0	0	0	63,618	-
10. Soft Capital Allocation Fund 625									
1000 Instruction		205,425					0	205,425	-
2000 Support Services									
2100, 2200 Students and Instructional Staff									0.0%
2300, 2400, 2500, 2900 Administration									0.0%
2600 Operation & Maintenance of Plant									0.0%
2700 Student Transportation									0.0%
3000 Operation of Noninstructional Services (5)									0.0%
4000 Facilities Acquisition and Construction									0.0%
5000 Debt Service									0.0%
Total Soft Capital Allocation Fund (lines 11-18)	0	205,425	0	0	0	0	0	205,425	-
11. Total Unrestricted Capital Outlay							0		
12. Total Soft Capital Allocation							0		
13. Total Unrestricted Capital Outlay							0		
14. Total Soft Capital Allocation							0		
15. Total Unrestricted Capital Outlay							0		
16. Total Soft Capital Allocation							0		
17. Total Unrestricted Capital Outlay							0		
18. Total Soft Capital Allocation							0		
19. Total Capital Allocation							0		

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(2) Detail by object code:

6641 Library Books	Unrestricted Capital Outlay	Soft Capital Allocation
6642 Textbooks		150,000
6643 Instructional Aids		55,425
6731 Furniture and Equipment	60,000	
6734 Vehicles		
6737 Tech Hardware & Software		

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of _____, and interest on bonds of _____.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) and Soft Capital Allocation (SCA) Funds for Food Service

Enter the amount budgeted in UCO and SCA for Food Service [Amounts will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

Unrestricted Capital Outlay \$ _____

Soft Capital Allocation \$ _____

FUNDS 630, 685, 690, and 695

BOND BUILDING AND CAPITAL FUNDS

Expenditures	Salaries 6100	Employee Benefits 6200	Property (1) 6700	Redemption of Principal 6830	Other Interest 6850	All Other Object Codes	Totals		Increase/ Decrease	Renovation (2)	New Construction (2)
							Current Year 2006-07	Budget Year 2007-08			
Bond Building Fund 630											
1000 Instruction							0	0	0.0%		
2000 Support Services									0.0%		
2100, 2200 Students and Instructional Staff									0.0%		
2300, 2400, 2500, 2900 Administration									0.0%		
2600 Operation & Maintenance of Plant									0.0%		
2700 Student Transportation									0.0%		
3000 Operation of Noninstructional Services									0.0%		
4000 Facilities Acquisition and Construction									0.0%		
5000 Debt Service									0.0%		
Total Bond Building Fund Expenditures (lines 1-8)	0	0	0	0	0	0	0	0	0.0%		
Deficiencies Correction Fund 685											
1000 Instruction									0.0%		
2000 Support Services									0.0%		
2100, 2200 Students and Instructional Staff									0.0%		
2300, 2400, 2500, 2900 Administration									0.0%		
2600 Operation & Maintenance of Plant									0.0%		
2700 Student Transportation									0.0%		
3000 Operation of Noninstructional Services									0.0%		
4000 Facilities Acquisition and Construction									0.0%		
5000 Debt Service									0.0%		
Total Deficiencies Correction Fund Expenditures (lines 10-17)	0	0	0	0	0	0	0	0	0.0%		
Building Renewal Fund 690											
1000 Instruction									0.0%		
2000 Support Services									0.0%		
2100, 2200 Students and Instructional Staff									0.0%		
2300, 2400, 2500, 2900 Administration									0.0%		
2600 Operation & Maintenance of Plant									0.0%		
2700 Student Transportation									0.0%		
3000 Operation of Noninstructional Services									0.0%		
4000 Facilities Acquisition and Construction									0.0%		
5000 Debt Service									0.0%		
Total Building Renewal Fund Expenditures (lines 19-26)	0	0	0	0	0	0	0	0	0.0%		
New School Facilities Fund 695											
1000 Instruction									0.0%		
2000 Support Services									0.0%		
2100, 2200 Students and Instructional Staff									0.0%		
2300, 2400, 2500, 2900 Administration									0.0%		
2600 Operation & Maintenance of Plant									0.0%		
2700 Student Transportation									0.0%		
3000 Operation of Noninstructional Services									0.0%		
4000 Facilities Acquisition and Construction									0.0%		
5000 Debt Service									0.0%		
Total New School Facilities Fund Expenditures (lines 28-35)	0	0	0	0	0	0	0	0	0.0%		

(1) The original acquisition of fixed equipment is coded to function 4000. The cost of replacing fixed equipment is coded to function 2600. Nonfixed equipment, if any, allowed by the School Facilities Board guidelines to be purchased from the Deficiencies Correction or Building Renewal Funds is coded to function 1000-4000, based on its purpose.

(2) The budgeted expenditures for renovation and new construction are shown by fund to comply with A.R.S. §15-904.B.

**CALCULATION OF FY 2007-08 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
1. (a) FY 2007-08 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line IV)	\$ 3,944,883	
* (b) Plus adjustment for growth (1)		
* (c) Increase or (decrease) in 03 district high school tuition payments (A.R.S. §15-905.J) (1)		
(d) Adjusted RCL	\$ 3,944,883	\$ 0
2. FY 2007-08 Capital Outlay Revenue Limit (CORL) (A.R.S. §15-961) (from Work Sheet H, line VII.G)	\$ 63,618	63,618
3. FY 2007-08 Override Authorization (A.R.S. §§15-481 and 15-482)		
* (a) Maintenance and Operation (2)		
(b) Unrestricted Capital Outlay		
* (c) Special K-3 Program (2) (3)		
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2) (4)		
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)		
Local		
(a) Private		
(b) Other Arizona Districts		
(c) Out-of-State Districts		
State		
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6. State Assistance (A.R.S. §15-976)		
*7. Allowable Budget Increase for Title 8 PL 103-382 Districts		
(a) Add-on for Children w/Disabilities and Indian Students (A.R.S. §15-905.K and .O)		
(b) Administrative Costs (from Work Sheet L, line VI) (A.R.S. §15-905.P)	0	
*8. Increase Authorized by County School Superintendent for Accommodation Schools (from Work Sheet S, line II.B) (A.R.S. §15-974.C)	0	
9. Budget Increase for:		
(a) Desegregation Expenditures (A.R.S. §15-910.G-.K) (5)		
(b) Tuition Out Debt Service (from all Work Sheets O, line VI) (A.R.S. §15-910.L)		
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)	0	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
* (e) Excess Utilities (from Work Sheet N, line V) (A.R.S. §15-910.A-.F)	0	
* (f) Assistance for Education (A.R.S. §15-973.01) (1)		
(g) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2005-06 (A.R.S. §15-910.M)		
* (h) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-		
* (i) FY 2006-07 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-918.04.C)	0	
* (j) FY 2006-07 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-919.04)	0	
* (k) FY 2006-07 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.i) (A.R.S. §15-920)	0	
*10. Adjustment to the General Budget Limit (A.R.S. §15-905.M) (Do not use this line as a subtotal) Explanation		
11. FY 2007-08 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 3,944,883	
12. Total amount to be Used for Capital Expenditures (column B, lines 1 through 9) (A.R.S. §15-905.F) (to page 8, line A.12)		\$ 63,618

* Subject to adjustment prior to May 15 as allowed by A.R.S. and described in the budget revision memo to be issued in April 2008.

- (1) For budget adoption, this line should be left blank.
- (2) District sponsored charter school pupils may not be included in the district's student count for the purpose of computing the RCL used to determine the maximum allowable override unless the charter school is located within the boundaries of the school district (A.R.S. §15-185.A.6). For purposes of computing the override limitations, the RCL should exclude Type 03 tuition cost (A.R.S. §15-951.B). If the RCL is reduced after budget adoption, the M&O and Special K-3 Program override amounts may also need to be reduced.
- (3) In accordance with A.R.S. §15-482.B, the maximum amount of Special K-3 Program override authorized by an election shall not exceed 5% of the RCL attributable to the weighted student count in preschool programs for children with disabilities, kindergarten, and grades 1-8.
- (4) Small school districts budgeting pursuant to A.R.S. §15-949.A must include an amount on this line to ensure that page 1, line 30 does not exceed the GBL for M&O.
- (5) Laws 2007, HB 2790, §15, requires that the total amount budgeted for FY 2007-08 desegregation expenditures in the M&O and UCO Funds cannot exceed the amount budgeted in FY 2006-07 adjusted for student growth and inflation, as calculated in the table on Desegregation Supplement

UNRESTRICTED CAPITAL BUDGET LIMIT, SOFT CAPITAL ALLOCATION LIMIT, AND CLASSROOM SITE FUND
BUDGET LIMIT (A.R.S. §15-947.D and .E, and A.R.S. §15-978)

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

- | | | |
|---|----|--------|
| A. 1. Total Amount Available for FY 2006-07 Capital Expenditures
(from FY 2006-07 latest revised Budget, page 8, line A.14) | \$ | 0 |
| 2. Total Unrestricted Capital Budget Limit (UCBL) Adjustment for prior years as notified by ADE on
BUDG 75 report (For budget adoption, use zero. Show negative amount in parentheses.) (1) | \$ | |
| 3. Adjusted Amount Available for FY 2006-07 Capital Expenditures (line A.1 + A.2) | \$ | 0 |
| 4. Amount Budgeted in Fund 610 in FY 2006-07
(from FY 2006-07 latest revised Budget, page 4, line 10) | \$ | 0 |
| 5. Lesser of lines A.3 or A.4 | \$ | 0 |
| 6. FY 2006-07 Fund 610 Actual Expenditures (For budget adoption use actual expenditures
to date plus estimated expenditures through the end of the fiscal year.) | \$ | |
| 7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) (If negative, use zero in
calculation, but show negative amount here in parentheses. _____) | \$ | 0 |
| 8. Interest Earned in Fund 610 in FY 2006-07 | \$ | |
| 9. Federal Impact Adjustment (from Work Sheet R, line V) (A.R.S. §15-964)
Do not use this line if line A.13 is used. | \$ | 0 |
| 10. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F) | \$ | |
| 11. Adjustment to UCBL for FY 2007-08 (A.R.S. §15-905.M)
Explanation _____ | \$ | |
| 12. Amount to be Used for Capital Expenditures (from page 7, line 12) | \$ | 63,618 |
| 13. FY 2007-08 State Board Approval to Budget and Accumulate Cash Balance for Construction, Building
Renovation, or Soft Capital (A.R.S. §15-962.F) Do not use this line if line A.9 is used. (2) | \$ | |
| 14. Amount Available to be Spent in Unrestricted Capital Outlay Fund in FY 2007-08
(Add lines A.7 through A.13) (3) | \$ | 63,618 |
| 15. Less RCL and CORL to be Used for Capital Purposes [from page 7, Col. B, lines 1(d) and 2] | | 63,618 |
| 16. Less FY 2007-08 State Board approval to budget and accumulate cash balance (from line A.13) | | 0 |
| 17. FY 2007-08 Unrestricted Capital Budget Limit (line A.14 minus A.15 and A.16) | \$ | 0 |

CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT

- | | | |
|--|----|---------|
| B. 1. FY 2006-07 Soft Capital Allocation Limit (SCAL)
(from FY 2006-07 latest revised Budget, page 8, line B.12) | \$ | 0 |
| 2. Total SCAL Adjustment for prior years as notified by ADE on BUDG 75 report
(For budget adoption, use zero. Show negative amount in parentheses.) (1) | \$ | |
| 3. Adjusted FY 2006-07 SCAL (line B.1 + B.2) | \$ | 0 |
| 4. Amount Budgeted in Fund 625 in FY 2006-07 (from FY 2006-07 latest revised Budget, page 4, line 19) | \$ | 0 |
| 5. Lesser of lines B.3 or B.4 | \$ | 0 |
| 6. FY 2006-07 Fund 625 Actual Expenditures (For budget adoption use actual expenditures
to date plus estimated expenditures through fiscal year-end.) | \$ | |
| 7. Unexpended Budget Balance in Fund 625 (line B.5 minus B.6) (If negative, use zero in
calculation, but show negative amount here in parentheses. _____) | \$ | 0 |
| 8. Interest Earned in Fund 625 in FY 2006-07 | \$ | |
| 9. Soft Capital Allocation (from Work Sheet I, line V.G) | \$ | 205,425 |
| 10. Capital Transportation Adjustment Approved by State Board of Education (A.R.S. §15-963.B) | \$ | |
| 11. Adjustment to SCAL for FY 2007-08 (A.R.S. §15-905.M)
Explanation _____ | \$ | |
| 12. FY 2007-08 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4) | \$ | 205,425 |

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

- | | | |
|--|----|----------------|
| C. 1. FY 2006-07 Classroom Site Fund Budget Limit (from FY 2006-07 latest revised Budget, page 8, line C.7) | \$ | <u>0</u> |
| 2. FY 2006-07 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | \$ | <u>0</u> |
| 3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2) | \$ | <u>0</u> |
| 4. Interest Earned in the Classroom Site Fund in FY 2006-07 | \$ | <u>0</u> |
| 5. FY 2007-08 Classroom Site Fund Allocation (provided by ADE, based on \$401) | \$ | <u>366,113</u> |
| 6. Adjustments to FY 2007-08 Classroom Site Fund Budget Limit (5) | \$ | <u>0</u> |
| 7. FY 2007-08 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6) | \$ | <u>366,113</u> |

- (1) Amounts included on these lines must be negative. Positive adjustments approved by ADE in accordance with A.R.S. §15-915 should be included on line A.11 for the Unrestricted Capital Outlay Fund and on line B.11 for the Soft Capital Allocation Fund.
- (2) This amount cannot exceed the lesser of the FY 2006-07 Federal Impact Aid (Title 8 PL 103-382) Entitlement or the M&O Fund ending cash balance at June 30, 2007, after encumbrances, less any amount used to fund nonlevy overrides or budget balance carryforward.
- (3) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (4) The amount budgeted on page 4, line 19 cannot exceed this amount.
- (5) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years. This amount should not exceed the difference as noted by ADE on the FY 2007-08 BUDGCSF Report for the FY 2006-07 Classroom Site Fund Budget Limit.
- (6) The sum of the amounts budgeted on page 3, line 40 and footnote (1) on that page, cannot exceed this amount.

FY 2007-08
STATE OF ARIZONA



SUPPLEMENT
TO
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
FOR
SPECIAL EDUCATION DISABILITY TITLE 8 PL 103-382 ADD-ON
SPECIAL K-3 PROGRAM OVERRIDE (A.R.S. §15-482)
JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (A.R.S. §15-910.01)
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

M&O Fund Supplement	Expenditures	No. of Personnel	Current Year	Budget Year	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
										Current Year 2006-07	Budget Year 2007-08	
300 Special Education Disability Title 8 PL 103-362 Add-On	1000 Classroom Instruction	1	0.00							0	0	0.0%
	2000 Support Services	2	0.00							0	0	0.0%
	2100 Students	3	0.00							0	0	0.0%
	2200 Instructional Staff	4	0.00							0	0	0.0%
	2300 General Administration	5	0.00							0	0	0.0%
	2400 School Administration	6	0.00							0	0	0.0%
	2500 Central Services	7	0.00							0	0	0.0%
	2600 Operation & Maintenance of Plant	8	0.00							0	0	0.0%
	2900 Other	9	0.00							0	0	0.0%
	3000 Operation of Noninstructional Services	10	0.00	0.00	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override	Subtotal (lines 1-9) (to Budget, page 1, line 24)									0	0	0.0%
	1000 Classroom Instruction	11	0.00							0	0	0.0%
	2000 Support Services	12	0.00							0	0	0.0%
	2100 Students	13	0.00							0	0	0.0%
	2200 Instructional Staff	14	0.00							0	0	0.0%
	2300 General Administration	15	0.00							0	0	0.0%
	2400 School Administration	16	0.00							0	0	0.0%
	2500 Central Services	17	0.00							0	0	0.0%
	2600 Operation & Maintenance of Plant	18	0.00							0	0	0.0%
	2900 Other	19	0.00							0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center	Subtotal (lines 11-19) (to Budget, page 1, line 27)				0	0	0	0	0	0	0	0.0%
	1000 Classroom Instruction	21	0.00							0	0	0.0%
	2000 Support Services	22	0.00							0	0	0.0%
	2100 Students	23	0.00							0	0	0.0%
	2200 Instructional Staff	24	0.00							0	0	0.0%
	2300 General Administration	25	0.00							0	0	0.0%
	2400 School Administration	26	0.00							0	0	0.0%
	2500 Central Services	27	0.00							0	0	0.0%
	2600 Operation & Maintenance of Plant	28	0.00							0	0	0.0%
	2900 Other	29	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	Subtotal (lines 21-29) (to Budget, page 1, line 29)				0	0	0	0	0	0	0	0.0%
	1000 Classroom Instruction	31	0.00							0	0	0.0%
	2000 Support Services	32	0.00							0	0	0.0%
	2100 Students	33	0.00							0	0	0.0%
	2200 Instructional Staff	34	0.00							0	0	0.0%
	2300 General Administration	35	0.00							0	0	0.0%
	2400 School Administration	36	0.00							0	0	0.0%
	2500 Central Services	37	0.00							0	0	0.0%
	2600 Operation & Maintenance of Plant	38	0.00							0	0	0.0%
	2900 Other	39	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	Subtotal (lines 31-39) (to Budget, page 1, line 29)				0	0	0	0	0	0	0	0.0%
	1000 Classroom Instruction	41	0.00							0	0	0.0%
	2000 Support Services	42	0.00							0	0	0.0%
	2100 Students	43	0.00							0	0	0.0%
	2200 Instructional Staff	44	0.00							0	0	0.0%
	2300 General Administration	45	0.00							0	0	0.0%
	2400 School Administration	46	0.00							0	0	0.0%
	2500 Central Services	47	0.00							0	0	0.0%
	2600 Operation & Maintenance of Plant	48	0.00							0	0	0.0%
	2900 Other	49	0.00							0	0	0.0%

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Unrestricted Capital Outlay Fund Supplement	Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 6850	All Other Object Codes	Totals		% Increase/ Decrease
								Current Year 2006-07	Budget Year 2007-08	
300 Special Education Disability Title 8 PL 103-362 Add-On	1000 Classroom Instruction	31						0	0	0.0%
	2000 Support Services	32						0	0	0.0%
	3000 Operation of Noninstructional Services	33						0	0	0.0%
	4000 Facilities Acquisition & Construction	34						0	0	0.0%
	5000 Debt Service	35						0	0	0.0%
	Subtotal (lines 31-35)		0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override	1000 Classroom Instruction	37						0	0	0.0%
	2000 Support Services	38						0	0	0.0%
	3000 Operation of Noninstructional Services	39						0	0	0.0%
	4000 Facilities Acquisition & Construction	40						0	0	0.0%
	5000 Debt Service	41						0	0	0.0%
	Subtotal (lines 37-41)		0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center	1000 Classroom Instruction	43						0	0	0.0%
	2000 Support Services	44						0	0	0.0%
	3000 Operation of Noninstructional Services	45						0	0	0.0%
	4000 Facilities Acquisition & Construction	46						0	0	0.0%
	5000 Debt Service	47						0	0	0.0%
	Subtotal (lines 43-47)		0	0	0	0	0	0	0	0.0%
	Total (lines 36, 42, & 48)		0	0	0	0	0	0	0	0.0%
	Subtotal (lines 31-49)		0	0	0	0	0	0	0	0.0%
	Subtotal (lines 31-49)		0	0	0	0	0	0	0	0.0%
	Subtotal (lines 31-49)		0	0	0	0	0	0	0	0.0%

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SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 0
VERSION Proposed

I certify that the Budget of Mohave County JTED District, Mohave County for fiscal year 2007-08 was officially proposed by the Governing Board on , 2007, and that the complete Proposed Expenditure Budget may be reviewed by contacting at the District Office, telephone during normal business hours.

President of the Governing Board

1. Student Count			2. Tax Rates:			* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §101.21 and Joint Technological Education Districts per A.R.S. §15-393.F.
	2006-07 Current Yr. 2005-06 ADM	2007-08 Budget Yr. 2006-07 ADM		Current Year	Estimated Budget-Year	
Resident	0.000	913.000	Primary Rate	0.0000	0.0500	
Attending	0.000	913.000	Secondary Rate*	0.0000	0.0000	

3. The Maintenance and Operation, Classroom Site, Unrestricted Capital Outlay, and Soft Capital Allocation budgets cannot exceed their respective budget limits.				4. Rapid Decline Information:			
Maintenance & Operation	3,944,883	GBL	3,944,883	Actual % Decline in Student Count: K-8		0.0%	
Classroom Site	366,113	CSFBL	366,113	Actual % Decline in Student Count: 9-12		0.0%	
Unrestricted Capital Outlay	63,618	Max for Unrestricted Capital †	63,618	Additional Allowable Expenditures: K-8		0	
Soft Capital Allocation	205,425	Soft Capital Allocation Limit	205,425	Additional Allowable Expenditures: 9-12		0	

† Includes UCBL, Capital portion of RCL & CORL, and A.R.S. §15-962.F State Board approved accumulation.

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from Current Year
	Current Year	Budget Year	Current Year	Budget Year	Current Year	Budget Year	
100 Regular Education							
1000 Classroom Instruction	0	3,125,000	0	350,133	0	3,475,133	--
2000 Support Services							
2100 Students	0	44,750	0	0	0	44,750	--
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	0	375,000	0	50,000	0	425,000	--
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	0	3,544,750	0	400,133	0	3,944,883	--
200 Special Education							
1000 Classroom Instruction	0	0	0	0	0	0	0.0%
2000 Support Services							
2100 Students	0	0	0	0	0	0	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	0	0	0	0	0	0	0.0%
300 Spec. Ed. Title 8 PL 103-382 Add-On	0	0	0	0	0	0	0.0%
400 Pupil Transportation	0	0	0	0	0	0	0.0%
510 Desegregation	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	0	3,544,750	0	400,133	0	3,944,883	--

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Current Year	% Increase/ (Decrease) from Current Year
	Current Year	Budget Year		
Maintenance & Operation	0	3,944,883	3,944,883	--
Instructional Improvement	0	0	0	0.0%
Full-Day Kindergarten	0	0	0	0.0%
Full-Day K Capital	0	0	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	0	366,113	366,113	--
Federal Projects	0	0	0	0.0%
State Projects	0	0	0	0.0%
Unrestricted Capital Outlay	0	63,618	63,618	--
Soft Capital Allocation	0	205,425	205,425	--
Deficiencies Correction	0	0	0	0.0%
Building Renewal	0	0	0	0.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Funds	0	0	0	0.0%
Auxiliary Operations	0	0	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	0	0	0	0.0%
Other	0	0	0	0.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §15-761)	Current Year	Budget Year
Autism	0	0
Emotional Disability	0	0
Hearing Impairment	0	0
Other Health Impairments	0	0
Specific Learning Disability	0	0
Mild, Moderate or Severe Mental Retardation	0	0
Multiple Disabilities	0	0
Multiple Disabilities with S.S.I.	0	0
Orthopedic Impairment	0	0
Preschool Moderate Delay	0	0
Preschool Severe Delay	0	0
Preschool Speech/Language Delay	0	0
Speech/Language Impairment	0	0
Traumatic Brain Injury	0	0
Visual Impairment	0	0
Subtotal	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Gifted Education	0	0
Vocational and Technological Education	0	0
Career Education	0	0
TOTAL	0	0

PROPOSED STAFFING SUMMARY		
Staff Type	No. of Employees	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	1	1 to 913.0
Teachers	55	1 to 16.6
Other		1 to
Subtotal	56	1 to 16.3
Classified --		
Managers, Supervisors, Directors	4	1 to 228.3
Teachers Aides	2	1 to 456.5
Other		1 to
Subtotal	6	1 to 152.2
TOTAL	62	1 to 14.7
Special Education --		
Teacher		1 to
Staff		1 to

FY 2007-08 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1. FY 2006-07 Truth in Taxation Base Limit (from 2006-07 TNT work sheet line 10) \$ 0**FY 2006-07 Budgeted Expenditures**

(from FY 2006-07 original adopted budget)

**Primary Property Tax Rate
Related to Budgeted
Expenditures**2. Desegregation (from Desegregation Supplement-Districtwide page 2,
line 44 and page 3, line 70)\$ 0.0000

3. Dropout Prevention (from page 1, line 28)

 0.0000

4. Excess Utilities (from page 2, M&O Detail by Object Code, line 9)

 0.00005. Joint Career and Technical Education and Vocational Education Center (from
Supplement page 1, line 30 and Supplement page 2, line 48) 0.0000

6. Small School Adjustment (from page 7, line 4, columns A and B)

 0.0000

7. Deduction for Discontinued Programs in FY 2006-07 (1)

-8. Changes made after original adoption of FY 2005-06 budget (from FY 2006-07 TNT
Work Sheet, lines 13 and 15) (2)+

9. Preliminary FY 2007-08 Truth in Taxation Base Limit (total of lines 2-8)

\$ 0

10. FY 2007-08 Truth in Taxation Base Limit (Greater of line 1 or 9)

\$ 011. Total actual expenditures for FY 2006-07 for items 2-5 above (3) \$

12. Sum of lines 2 through 5

0

13. Expenditures over/(under) original budget (line 11 minus line 12)

\$ 0

14. FY 2006-07 final budget for Small School Adjustment

0

15. Amount over/(under) budget on line 6 above (line 14 minus line 6)

\$ 0**FY 2007-08 Budgeted Expenditures**

(from FY 2007-08 budget)

16. Desegregation (from Desegregation Supplement-Districtwide page 2,
line 44 and page 3, line 70) 0.0000

17. Dropout Prevention (from page 1, line 28)

00.0000

18. Excess Utilities (from page 2, M&O Detail by Object Code, line 9)

00.000019. Joint Career and Technical Education and Vocational Education Center (from
Supplement page 1, line 30 and Supplement page 2, line 48)00.0000

20. Small School Adjustment (from page 7, line 4, columns A and B)

00.0000

21. Total (add lines 13, 15, and 16 through 20)

\$ 0

22. Excess over Truth in Taxation Limit (4)

(Line 21 minus line 10. If negative, enter zero.)

\$ 023. Amount to be Levied in FY 2007-08 for Adjacent
Ways pursuant to A.R.S. §15-995 (4)\$ 0.000024. Amount to be Levied in FY 2007-08 for Liabilities
in Excess of the Budget pursuant to A.R.S. §15-907 (4)\$ 0.0000**Calculations for Truth in Taxation Notice**

A. Sum of lines 22, 23, and 24

\$ 0

B.1. Current Assessed Value

\$ 17,846,034

B.2. (Line 10 divided by line B.1) x \$10,000

\$ 0.0000

C.1. Sum of lines 10, 22, 23, and 24

\$ 0

C.2. (Line C.1 divided by line B.1) x \$10,000

\$ 0.0000

- (1) If a district budgeted for Desegregation, Dropout Prevention, Excess Utilities, Joint Career and Technical Education and Vocational Education Center, or a Small School Adjustment in FY 2006-07, but no longer qualifies to make such expenditures in FY 2007-08, the Truth in Taxation Base Limit must be reduced. Enter the amount of expenditures budgeted in FY 2006-07 and included on lines 2-6 for the discontinued program(s).
- (2) If a district revised the amount budgeted for a Small School Adjustment, or amounts expended differed from the adopted budgets for Desegregation, Dropout Prevention, Excess Utilities, or Joint Career and Technical Education and Vocational Education Center in FY 2005-06, the total amount of the difference will be included on this line to adjust the truth in taxation base limit.
- (3) Use actual expenditures to date plus estimated amounts for the remainder of FY 2006-07.
- (4) If an amount on line 22, 23, or 24 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.